

*To George, Agency
signature*

C-2761

ANNE ARUNDEL COUNTY, CIRCUIT COURT

Juvenile Probation Department,
Support Division

XX

1 CASE FILES

Size: Legal
Quantity: 8 legal file drawers
Dates: c. 1949...
File Arrangement: By name of defendant

The Case Files in this series cover support cases as distinct from the delinquency Case Files in the Probation Department (Schedule C- 1).

Each folder contains the ledger card for that support case (item 2), the court order, and correspondence regarding support payments. A small part of this record series, filed separately, is made up of cases concerning restitution payments made or to be made by juveniles for damage assessed against them. These folders contain a ledger card and a form submitted by the Probation Officer giving the name and address of the juvenile, the date, and the amount assessed for damage. The ledger card also shows payment, when made.

The ledger cards will be withdrawn and permanently retained as the Case Files become inactive. The recommendation below applies to the Case Files after ledger cards have been withdrawn.

RECOMMENDATION: RETAIN CASE FILES FOR FIVE YEARS AFTER TERMINATION OF THE CASE, THEN DESTROY.

2 GENERAL LEDGERS AND SUPPORTING JOURNALS

Size: 8" x 14" x 1" (Ledger Books, 1949-1963)
8 1/2" x 11" cards (1963-1965)
11" x 12" print-out sheets (Daily, 1965...)
11" x 14" print-out sheets (Weekly and monthly, 1965...)
Quantity: 13 volumes, 2 ledger card trays, 8 binders
Dates: 1949...

(continued)

B P W - 1/11/66 ✓

(cont.) File Arr.: Chronological for volume records; by name of
defendant for ledger cards
Audit: Annual county audit

For the period 1...-1963, the final books of account were maintained in a journal-style entry by year, month, and day, giving the names of defendants making support payments and the amounts, names of recipients paid by the Division, amounts paid, and dates. In 1963, a card system of accounting was introduced by which entries were made simultaneously on a journal sheet and the ledger card. The check was also cut in the same operation. This system included more information than the former book ledgers, in giving check numbers, case numbers, and service charges. The ledger cards have been filed in the case folder jackets (Item 1) and will be removed for permanent retention after the case becomes inactive. The journal sheets were filed in binders and have no value to the operation of the office after the statutory retention period of three years and audit.

In July, 1963, a UNIVAC system of accounting was initiated and developed in the following steps:-

When the order of the court is received by the office, a voucher is prepared for the Tabulating Department. The initial voucher entry authorizes the Tabulating Department to set up the punched card controls giving information in detail. Tabulating assigns an index number to the case, after which the card is punched and interpreted, showing the index number and names and addresses of defendant and recipient, the periodic amounts due, and the service charges, the type of case and a case number, whether a Welfare case and the case number if under Welfare, the type of account (code identification) and when payable, and the date of origin of the case. Two receipt cards are prepared each week by UNIVAC in the Tabulating Department and forwarded to Probation Support. Both copies are attached to the payment (check or money order) when received and are forwarded to the Treasurer for entry in his records. One receipt copy is returned to Probation Support and has reference value for a short time. It is considered nonrecord within the meaning of the statute governing nonrecord material (Annotated Code of Maryland, 1957 edition as amended, Art. 41, Sec. 179), and may be destroyed as soon as no longer needed by the office. The other copy is forwarded by the Treasurer to the Tabulating Dept., where it is used for preparation of the check, the next week's receipt copies, and the print-outs listed below. In the case of cash payments, the money is paid directly to the Treasurer and the first receipt copy does not return to Probation Support but is given to the payer as a receipt for his cash payment.

The following UNIVAC print-out sheets result from this operation and are arranged alphabetically by names of defendants:-

1. Daily collections for Support case sheets are received daily by the Division, giving date, index numbers (TAB number of the defendant), type of case, and court case number,

(continued)

date received, the amounts due and paid, with totals.

2. Disbursement of Support Collections (Check Register) is received weekly by the Division, giving the check number (issued by UNIV...), index number of the recipient, and the names of recipient and of defendant, amount paid, and the service charge and net payment. The amount in escrow is shown for Welfare and special payments (i.e., hospital and medical), with totals for the week.

3. Defendants Consolidated Monthly Payments is a print-out and is the final book of account (Recommendation "A" below.) This record gives the Tab code and index number, date of payment, name of defendant, amount paid and the service charge, net payment to the recipient and name, total payments for each individual for the month, and totals for all payments for the month: total paid, total service charge, and total net payment. The Welfare payment print-outs, which are filed in separate binders, represent payments received weekly by the Division and forwarded monthly to the Anne Arundel County Welfare Board through the Treasurer's office and the Tabulating Department.

Recommendation "A" below applies only to the designated final books of account; all other records are subject to Recommendation "B", except receipt copies of those records retained in the Division which are designated nonrecord and may be destroyed as soon as no longer needed by the office.

- RECOMMENDATION: A. RETAIN PERMANENTLY LEDGERS (1949-1953), L'ECLE CARDS (1963-1955), AND DEFENDANTS' CONSOLIDATED MONTHLY REPORTS (1955...)
- B. RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, THE JOURNAL SHEETS (1963-1955), AND THE DAILY COLLECTIONS FOR SUPPORT CASES (1955...), THEN DESTROY.

3

GENERAL ACCOUNTING RECORDS

Quantity: 5 file drawers; 25 cu. ft. of loose records

Dates: 1955...

File Arr.: Chronological

Audit: County (outside audit prior to 1954)

Accounting records generally found in county and municipal agencies are composed of all or some of the following:-

1. Bank books, statements, and deposit slips
2. Cancelled checks, check copies, and check stubs
3. Reconciliation and trial balance sheets
4. Budget papers and work sheets
5. Requisitions and purchase orders
6. Delivery orders and receipts
7. Paid bills, vouchers and invoices, with supporting papers
8. Receipt books and receipt copies, including tax receipts.

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9. Monthly, quarterly, and annual financial reports to local and State agencies
10. Gasoline withdrawal tickets and mileage reports
11. Pay and Receiving Warrants and Transmittals
12. Payroll Exceptions
13. Leave Record Cards
14. Withholding tax forms and statements (local, State and Federal)
15. IBM tabulating cards used for intermediate accounting purposes, retention of which is not necessary to maintain an audit trail, are nonrecord within the meaning of the statute (Ann. Code of Md., 1957 ed. as amended, Art. 41, Sec. 179), and may be destroyed as soon as no longer needed by the office.

RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, THEN DESTROY.